Please Direct All Correspondence to Customer Number 20995

ISSUE FEE TRANSMITTAL LETTER

Applicant

Shirai, et al.

App. No

: 10/521,958

Filed

January 21, 2005

For

INDOMETHACIN EXTERNAL

PREPARATION

Art Unit

1617

Class/Sub-Class

514-420000

Examiner

Jean-Louis, Samira JM

MAIL STOP ISSUE FEE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Enclosed for filing is the Issue Fee for the above-identified application:

- (X) Form PTOL-85.
- (X) The amount of \$1,840 will be paid via EFS Web.

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment, to Account No. 11-1410.

Che Swyden Chereskin, Ph.D.

Registration No. 41,466

Agent of Record

Customer No. 20,995

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